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UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

	X
MOHAMMED TIPOO, on behalf of himself and the class	: : 11-CV-6046
Plaintiff,	: : : Dula 7.1 Statement
- against -	: Rule 7.1 Statement
COHEN & SLAMOWITZ, LLP	: : :
Defendant.	: : V
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Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure and in order to enable the judges and magistrate judges of the Court to evaluate possible disqualification or recusal, defendant COHEN & SLAMOWITZ, LLP, hereby certifies that there are no corporate parents, affiliates and/or subsidiaries of said party in which securities or other interests are publicly traded or held.

Dated: New York, New York October 20, 2011

Respectfully Yours,

LITTLETON, JOYCE, UGHETTA, PARK & KELLY LLP

By:_____

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